OFFICE OF THE COURT ADMINISTRATOR, COMPLAINANT, VS. EMEROSE F. DENSO, FORMER CLERK OF COURT II, MUNICIPAL TRIAL COURT, BULAN, SORSOGON, RESPONDENT.

A.M. No. P-25-292 (Formerly JIB FPI No. 23-194-P). January 28, 2026

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PER CURIAM:

The Case

This resolves the administrative complaint initiated by the Office of the Court Administrator (OCA) charging respondent Emerose F. Denso (Denso), former Clerk of Court II, Municipal Trial Court (MTC), Bulan, Sorsogon, with: (i) gross misconduct constituting violations of the then Code of Conduct for Court Personnel; (ii) serious dishonesty; and (iii) violation of Supreme Court rules, directives, and circulars that establish an internal policy, rule of procedure or protocol.

Antecedents

On November 18, 2019, Denso was directed to show cause why her salaries and allowances should not be withheld for her failure to submit the required reports on collections, deposits, and withdrawals despite due notice.[1]

Following Denso's failure to submit her compliance, the OCA, per Memorandum[2] dated July 19, 2022 recommended that: (1) Denso's salaries and allowances be withheld; (2) she be relieved as clerk of court, and the Presiding Judge of MTC, Bulan, Sorsogon be directed to designate an officer-in-charge in her stead; and (3) the Fiscal Monitoring Division (FMD), Court Management Office (CMO) of the OCA be directed to conduct a financial audit on the books of account of MTC, Bulan, Sorsogon. The Memorandum was approved on July 26, 2022.[3]

Accordingly, from September 4 to 14, 2022, the FMD-CMO conducted a financial audit on the books of account of MTC, Bulan, Sorsogon.[4] Specifically, it covered the transactions of the following accountable officers: (i) Denso, for the period October 1, 2013 to August 24, 2022; and (ii) Christy G. Gigantone (Gigantone), Court Stenographer I and the Officer-in-Charge, for the period August 25 to 31, 2022.[5]

The audit team thereafter reported that Gigantone did not incur any shortage or overage on all judiciary fund collections during the covered period.[6] Too, the audit team found that all official receipts were properly issued for the collection of legal fees of the MTC.[7]

As for Denso, she was found to have incurred cash shortages amounting to PHP 1,516,880.72 for the period October 1, 2013 to August 24, 2022. These shortages covered the Fiduciary Fund, Judiciary Development Fund, Special Allowance for the Judicial Fund, General Fund-New, Mediation Fund, Victim's Compensation Fund, and Legal Research Fund, as shown in the following table:[8]

> [Fund/Account Name
>
> Cash Shortage

Fiduciary Fund

PHP 945,000.00

Sheriff's Trust Fund

PHP 0.00

Judiciary Development Fund

PHP 303,476.00

Special Allowance for the Judiciary Fund

PHP 115,631.44

General Fund-New

PHP 150,307.28

Mediation Fund

PHP 2,000.00

Victim's Compensation Fund

PHP 120.00

Legal Research Fund

PHP 346.00

Total

PHP 1,516,880.72][9]

According to the audit team, it went through a tedious process as Denso's financial records were disorganized; her cash books were not updated; her monthly reports were incomplete; the attachments to reports were missing; and the validated copies of deposit slips were neither intact nor immediately available for audit and examination.[10] Further, Denso was uncooperative. She presented the documents for audit in a piecemeal manner, compelling the audit team to repeatedly plead with her to produce all the documents at once.[11] She also failed to submit the required financial reports from January 2019 to August 2022, hence, the audit team was constrained to gather all official receipts, passbooks and loose/unfastened files of acknowledgment receipts and court orders authorizing the cash bond withdrawals to establish the correct unwithdrawn fiduciary fund.[12] She likewise failed to submit the required Monthly Report of Collections/Deposits and Withdrawals on the Fiduciary Fund and Sheriff's Trust Fund for the period January 2019 to August 2022 and/or January 2020 to August 2022 on other funds, as required by OCA Circular No. 113-2004.[13] Finally, she failed to follow Administrative Circular No. 22-94,[14] on the proper handling and use of official receipts.[15]

On September 13, 2022, the audit team held an exit conference and ordered Denso to submit a written explanation, within 10 days from receipt thereof.[16] In her letter dated September 22, 2022, Denso stated that: (i) she exerted earnest efforts to comply with the OCA directives to submit reports "despite and over the disinclination of the present Officer-In-Charge to provide certain files needed to complete the attachments" of her reports; (ii) the death of her uncle caused her family great sorrow; and (iii) she suffered health issues which were exacerbated by mental and emotional strains and required medical treatment and intervention. Nonetheless, she

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continued to perform her other functions so as not to paralyze the operations of the MTC. She asked for indulgence and an extension of time to submit the required reports and address any discrepancy.[17]

In its subsequent letter of demand[18] dated October 6, 2022, the audit team required Denso to produce within 72 hours from receipt thereof the missing funds along with a written explanation on why there were shortages and why she should not be held administratively liable for her failure to comply with circulars and issuances regarding the proper handling of court collections.[19] However, Denso once again failed to comply.[20]

Thus, in its final report, the audit team recommended, among others, that: (i) its Financial Audit Report[21] be docketed as a regular administrative complaint against Denso; (ii) Denso be found guilty of violating Administrative Circular No. 32-93, as amended by Administrative Circular Nos. 3-2000 and 50-95, gross misconduct constituting violations of the Code of Judicial Conduct or Code of Conduct of Court Personnel under Section 14(a) of Rule 140 of the Rules of Court,[22] and serious dishonesty under Section 14(c) of said Rules; and (iii) she be dismissed from the service, with forfeiture of all retirement benefits except her accrued leave credits, with prejudice to reemployment in any branch or service of the government, including government owned and controlled corporations.[23]

In its Memorandum[24] dated December 9, 2022, the OCA adopted the findings and recommendation of the audit team.

Report and Recommendation of the Judicial Integrity Board
In its 1st Indorsement[25] dated January 20, 2023 and subsequent letter[26] dated March 27, 2023, the Judicial Integrity Board (JIB) directed Denso to submit her comment. But as was done in the past, she once again failed to file her comment.[27]

In his Amended Report and Recommendation[28] dated September 15, 2025, JIB Acting Executive Director, Atty. Eduardo C. Tolentino (Atty. Tolentino), found that Denso was liable for gross misconduct, serious dishonesty, and gross neglect of duty.

Citing Clerk of Court Rivera v. Geroche,[29] Atty. Tolentino noted that the misappropriation of judicial funds constitutes not only dishonesty, but also grave misconduct.[30] In this regard, clerks of court are mandated to deposit all collections made, immediately upon receipt thereof, with an authorized government bank. Relatedly, the failure to remit funds upon demand by an authorized officer without justifiable reason is prima facie evidence that such funds have been misappropriated for personal use. The shortage in the amount remitted, the delay in the actual remittance of funds, and the failure to timely submit monthly financial reports all constitute gross neglect of duty.[31]

Denso also failed to file her comment despite repeated directives. More, she did not comply with the directives of the FMD-OCA to submit the required reports on her collections, deposits, and withdrawals. She also did not comply with the letter of demand dated October 6, 2022, On this score, Denso only vaguely narrated her efforts to comply with the directives of the OCA.[32]

For Denso's gross misconduct, serious dishonesty, and gross neglect of duty, Atty. Tolentino recommended that she be dismissed from the service and held accountable for the restitution of PHP 1,516,880.72, viz.:

> IN VIEW OF THE FOREGOING, it is respectfully submitted for the consideration of the Honorable Board that the instant administrative Complaint be RE-DOCKETED, and the following recommendations be submitted to the Supreme Court:
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> 1)

> Respondent Emerose F. Denso, Clerk of Court II, Municipal Trial Court, Bulan, Sorsogon, be found GUILTY of gross misconduct, serious dishonesty, and gross neglect of duty;
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> 2)
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> Respondent Denso be meted with the penalty of DISMISSAL FROM SERVICE, with forfeiture of all or part of the benefits as the Supreme Court may determine, and disqualification from reinstatement or appointment to any public office, including government-owned or controlled corporations. Provided, however, that the forfeiture of benefits shall in no case include accrued leave credits;
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> 3)
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> Respondent Denso be ordered to RESTITUTE the shortages in the amount of PHP 1,516,880.72, and penalties and fines for the non-remittance and delayed deposit of court collections and for the loss of interest that should have accrued, considering that the monetary value of her earned leave credits, withheld salaries, bonuses and other benefits are not sufficient to cover for the aforementioned shortages; and
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> 4)
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> The Legal Office, Office of the Court Administrator, be directed to file the appropriate criminal charges against respondent Denso.[33] (Emphasis in the original)

The JIB adopted the aforesaid Amended Report and Recommendation.[34]

Our Ruling

We agree with the JIB's findings and adopt its recommendation, with modification.

The 2025 Conduct and Accountability for Court Officials and Personnel is applicable in this case

At the outset, the violations imputed against Denso were committed well before A.M. No. 25-06-11-SC or the 2025 Code of Conduct and Accountability for Court Officials and Personnel (CCACOP) which took effect on December 21, 2025. The CCACOP essentially supersedes Rule 140 of the Rules of Court.[35] The CCACOP states, viz.:

> GENERAL PROVISIONS
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> . . . .
>
> SECTION 2. Repealing clause. – All rules, administrative circulars, issuances, orders, and principles established in the decisions of the Supreme Court that are inconsistent with the provisions of this Code are repealed, amended, and superseded accordingly.

Its transitory clause also provides that it shall apply even to pending cases, unless such application would not be feasible or would work injustice, viz.:

> SECTION 1. Transitory clause. — The Code shall be applied to all pending and future cases, except to the extent that in the opinion of the Supreme Court, its retroactive application would not be feasible or would work injustice, in which case the procedure under which the cases were filed shall govern.

Further, it bears noting that while the instant administrative complaint was initiated under the framework of Rule 140 of the Rules of Court,[36] the bases for the charges against Denso, i,e., Section 14(a) and (c), and Section 15(e) of Rule 140, are likewise incorporated in the CCACOP. Thus, there is nothing that prevents the Court from

resolving the present complaint under the framework of the CCACOP.

The Court's jurisdiction over the administrative disciplinary proceeding subsists even after Denso's separation from the service

The Court further notes that Denso was already declared separated from the service effective April 3, 2023. In Re: Dropping from the Rolls of Ms. Emerose F. Denso, Clerk of Court II, Municipal Trial Court, Bulan, Sorsogon,[37] Denso was found to have been continuously absent without leave for more than 30 working days. Pursuant to Rule 20, Section 107(a.1)[38] of the 2017 Rules on Administrative Cases in the Civil Service, therefore, Denso was dropped from the rolls effective April 3, 2023.

This, notwithstanding, the Court retains jurisdiction over the present administrative complaint. Canon V, Section 2(b) of the CCACOP relevantly provides:

> SECTION 2. Effect of death, retirement, separation from service to the Proceedings. –
>
> . . . .
>
> (b)
>
> Circumstances supervening only during the pendency of the proceedings. – Once disciplinary proceedings have already been instituted, the respondent's supervening resignation, retirement, or separation from judicial service shall not preclude or affect the continuation of the proceedings.
>
> Disciplinary proceedings instituted against court officials and personnel who die during the pendency of the proceedings shall be dismissed with prejudice, but subject to any surviving civil claim against the state of the deceased or the latter's legal heirs or representatives. (Emphasis supplied)

In fact, the Court has already held that Denso's separation from the service shall have no effect on the present administrative proceedings, viz.:

> As a final note, it bears stressing that Denso's dropping from the rolls will have no effect to the pending administrative disciplinary proceedings against her. To be sure, Rule 140, Section 2(2) of the Rules of Court, as further amended, explicitly provides that the supervening separation from the service shall not preclude or affect the disciplinary proceedings pending against respondent[.][39]

Notably, as early as November 2019, Denso was already directed to explain her failure to submit the required monthly reports.[40] But for her continuous failure to submit her financial reports, she was relieved from her duty as clerk of court and her salaries and allowances were withheld.[41] An audit of her financial transactions was also conducted from September 4 to 14, 2022.[42] As a result, in its Memorandum dated December 9, 2022, the OCA charged Denso with: (i) gross misconduct constituting violations of the Code of Conduct of Court Personnel; (ii) serious dishonesty; and (iii) violation of Supreme Court rules, directives, and circulars that establish an internal policy, rule of procedure or protocol, all under Rule 140 of the Rules of Court, as amended.[43]

Thus, the fact that Denso was deemed dropped from the rolls effective April 3, 2023 for her continuous absence without leave certainly has no effect on the present proceedings. In other words, the Court retains its jurisdiction over the present administrative complaint notwithstanding Denso's separation from the service.

Denso is administratively liable for gross misconduct, serious dishonesty, gross neglect of duty, and violations of Supreme Court rules, directives, and circulars

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No less than the Constitution provides that "[p]ublic office is a public trust. Public officers and employees must at all times be accountable to the people, serve them with utmost responsibility, integrity, loyalty, and efficiency, act with patriotism and justice, and lead modest lives."[44]

Relatedly, a higher degree of professional competence and diligence is exacted from court officials and personnel as they discharge their official duties.[45] They are expected to conduct themselves in a manner that is beyond reproach. The Court has emphasized, viz.:

> It must be stressed that all court employees must exercise at all times a high degree of professionalism and responsibility, as service in the Judiciary is not only a duty but also a mission. The Court has repeatedly emphasized that everyone in the [J]udiciary, from the presiding judge to the clerk, must always be beyond reproach, free of any suspicion that may taint the judiciary. Public service requires utmost integrity and discipline. A public servant must exhibit at all times the highest sense of honesty and integrity, for no less than the Constitution mandates the principle that "a public office is a public trust and all public officers and employees must at all times be accountable to the people, serve them with utmost responsibility, integrity, loyalty and efficiency." As the administration of justice is a sacred task, the persons involved in it ought to live up to the strictest standards of honesty and integrity. Their conduct, at all times, must not only be characterized by propriety and decorum, but must also be above suspicion. Thus, every employee of the judiciary should be an example of integrity, uprightness, and honesty.[46]

Clerks of court, in particular, are indispensable in the administration of justice. As the chief administrative officers of their respective courts and as custodians of court funds and revenues, they perform a delicate function, that require them to discharge their duties with the utmost fiduciary responsibility.[47] The Court has emphasized, thus:

> We must remind Branch Clerks of Court that their administrative functions are vital to the proper administration of justice. They perform a sensitive function as designated custodians of the court's funds, revenues, records, properties, and premises. They are specifically tasked to safeguard the integrity of the court as well as to uphold the confidence of the public in the administration of justice. Their failure to fulfill their mandate renders it difficult for the court to maintain its good name and standing as a true temple of justice, for which they should be held administratively liable.[48]

Relevantly, the CCACOP requires court officials and personnel to "responsibly and conscientiously preserve and utilize the Judiciary's resources, properties, and funds."[49] On this score, clerks of court must strictly comply with the Court's directives on the proper handling of funds. They are expected to use such funds in a manner solely in accordance with the applicable Court guidelines and procedures.

These directives include circulars and issuances such as the 2002 Revised Manual for Clerks of Court which requires that all collections be deposited immediately by the clerk of court concerned, upon receipt thereof, with an authorized government depository bank.[50]

Concomitant with the duty to immediately turnover court funds is the duty to maintain transparency in the collection of these funds. Thus, clerks of court are also required to regularly submit financial reports on their collections. For example, OCA Circular No. 113-2004 mandates the submission of monthly reports of collections and deposits.

On this score, the Court finds that Denso's actions did not only violate Court directives, circulars, and issuances, but also constituted gross neglect of duty, gross misconduct, and serious dishonesty.

Gross neglect of duty is defined as the "want of even the slightest care, or by conscious indifference to the consequences, or the flagrant and palpable breach of duty."[51] On the other hand, gross misconduct is

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characterized by a transgression of an established and definite rule of action, coupled with any of the elements of corruption, clear intent to violate the law, or flagrant disregard of the established rule.[52] Finally, dishonesty is defined as "the disposition to lie, cheat, deceive or defraud; untrustworthiness; lack of integrity; lack of honesty, probity or integrity in principle; lack of fairness and straightforwardness."[53]

In this regard, OCA v. Acampado[54] provides that the failure to properly turnover funds, the misappropriation thereof, and the resulting cash shortages amount to gross neglect of duty, grave misconduct, and dishonesty, viz.:

> Clerks of Court are the custodians of the courts' "funds and revenues, records, properties, and premises." They are "liable for any loss, shortage, destruction or impairment" of those entrusted to them. Any shortages in the amounts to be remitted and the delay in the actual remittance "constitute gross neglect of duty for which the clerk of court shall be held administratively liable."
>
> Respondent Acampado committed gross neglect of duty and grave misconduct when she failed to turn over the funds of the Judiciary that were placed in her custody within the period required by law. We said in [OCA] v. Fueconcillo [585 Phil. 223 (2008)] that undue delay by itself in remitting collections, keeping the amounts, and spending it for the respondent's "family consumption, and fraudulently withdrawing amounts from the judiciary funds, collectively constitute gross misconduct and gross neglect of duty." Such behavior should not be tolerated as is denigrates this Court's image and integrity.
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> . . . .
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> Respondent Acampado's actions of misappropriating Judiciary funds and incurring cash shortages in the amounts of 1) Twenty-[T]hree Thousand Seven Hundred Twelve Pesos and Fifty-[T]hree Centavos ([PHP] 23,712,53) for the Judiciary Development Fund; 2) Fifty-[E]ight Thousand Two Hundred Eighty-[F]ive Pesos and Eighty Centavos ([PHP] 58,285.80) for the Special Allowance for the Judiciary; and 3) Five Thousand Pesos ([PHP] 5,000,00) for the Mediation Fund (MF), totaling to Eighty-[S]ix Thousand Nine Hundred Ninety-[E]ight Pesos and Thirty-[T]hree Centavos ([PHP] 86,998.33) are serious acts of dishonesty that betrayed the institution tasked to uphold justice and integrity for all. Moreover, respondent Acampado's act of repeatedly falsifying bank deposit slips is patent dishonesty that should not be tolerated by this Court. Restitution of the missing amounts will not relieve respondent Acampado of her liability.[55] (Emphasis supplied)

In the same vein, the Court, in Banzuela-Didulo v. Santizo,[56] held respondent therein administratively liable for gross neglect of duty, gross misconduct, and serious dishonesty, among others. The Court underscored, viz.:

> Here, Santizo's act of delaying the remittance of court collections without advancing any valid or legal justification, tampering official receipts, and appropriating the collected cash bonds for her personal use, and irregularly using and cancelling official receipts evidently violate Canon I, Section 5, and Canon IV, Sections 1 and 3 of the Code of Conduct of Court Personnel constituting Gross Misconduct. In fact, her failure to timely deposit the funds collected by her to the MTC's designated LBP branch likewise constitute a violation of OCA Circular Nos. 50-95 and 13-9-2, as well as SC Administrative Circular No. 05-93.
>
> In the same vein, Santizo's act of repeatedly tampering with official receipts, irregularly using and cancelling official receipts, as well as appropriating the collected cash bonds for her personal use, unquestionably demonstrates a propensity to lie, cheat, deceive, and defraud. Verily, these acts manifestly reveal a lack of honesty and probity on Santizo's part constituting Serious Dishonesty.
>
> Lastly, Santizo's repeated delay in remitting court collections despite the very clear guidelines and mandates provided under OCA Circular Nos. 50-95 and 13-92, as well as SC Administrative Circular No. 05-93 and her habitual irregular use and cancellation of official receipts without sufficient justification, exhibits a flagrant and palpable breach of duty. Clearly, such conscious indifference to the consequences of her actions manifested by the continued recurrence thereof constitutes Gross Neglect of Duty warranting administrative

> sanctions.[57] (Emphasis supplied)

Here, shortages in the sum of PHP 1,516,880.72 were incurred during Denso's stint as an accountable officer. Worse, Denso failed to account for these shortages despite demands therefor. And to date, this amount has not been turned over to the Court. Verily, the failure to remit funds upon demand without any justifiable reason gives rise to the presumption that such funds have been misappropriated.[58]

Denso also did not submit the required financial reports, including the Monthly Report on Collections/Deposits and Withdrawals, on multiple occasions. She too failed to provide any sufficient justification for her failure to submit these reports and the cash shortages she incurred as discovered by the audit team.

It does not escape the Court's attention that Denso was afforded multiple opportunities to explain her actions. In November 2019, she was already directed to explain her continuous failure to submit the required financial reports. However, she did not provide any explanation. More poignantly, she continued to be remiss in her duty to submit the required reports. In October 2022, she was given another opportunity to provide an explanation and produce the missing funds discovered by the audit team. But again, she failed to comply. She also did not submit a comment on the present complaint, despite the directives of the JIB to do so.

Denso's repeated failure to provide any justification for her actions only reveals her penchant for disregarding her functions and defrauding the Court.

Even in her letter dated September 22, 2022 to the audit team, Denso failed to even remotely explain her actions. She did not even recognize her shortages despite the clear observations of the audit team. She only cited personal issues to excuse her failure to submit the financial reports. But her personal circumstances cannot, in any way, rationalize her dereliction of duty. Curiously, she only pleaded for additional time, i.e., 15 days therefrom, to submit the required reports and to reconcile the discrepancies discovered by the audit team. Years later, however, said reports are still nowhere to be found. The discrepancies are yet to be accounted for.

Verily, Denso's repeated failure to submit the required reports, remit court collections, and restore fund shortages despite demands therefor shows a blatant disregard of Court directives, as well as a conscious indifference to the consequences of her actions.

Denso's transgressions certainly amount to gross misconduct constituting violations of the CCACOP, serious dishonesty, gross neglect of duty, and violation of Supreme Court rules, directives, and circulars that establish an internal policy, rule of procedure or protocol.

Penalty

Canon V, Section 19(a), (e), and (f) of the CCACOP classify gross misconduct constituting violations of said Code, serious dishonesty, and gross neglect of duty as serious infractions.

On the other hand, violation of Supreme Court rules, directives, and circulars that establish an internal policy, rule of procedure, or protocol is classified as a less serious offense.[59]

Canon V, Section 22 of the Code prescribes the corresponding sanctions for serious and less serious charges, viz.:

> SECTION 22. Penalties. —
>
> (1)
>
> If the respondent is found guilty of a Serious Offense, any of the following penalties shall be imposed:
>
> (a)

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> Dismissal from the service, forfeiture of all or part of the benefits as the Supreme Court may determine, and disqualification from reinstatement or appointment to any public office, including in government-owned or -controlled corporations. Provided, however, that the forfeiture of benefits shall in no case include accrued leave credits;
>
> (b)
>
> Suspension from office without salary and other benefits for one year and one day up to two years; and/or
>
> (c)
>
> A fine of more than PHP 101,000.00 but not more than PHP 500,000.00.
>
> (2)
>
> If the respondent is found guilty of a Less Serious Offense, any of the following penalties shall be imposed:
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> (a)
>
> Suspension from office without salary and other benefits for one month up to one year; and/or
>
> (b)
>
> A fine of PHP 51,000.00 but not more than PHP 100,000.00.

The same section also provides that "when the offense involves money or property owed, which is intrinsically linked to the duties of the respondent, the respondent shall be ordered to return the same."[60]

On the other hand, Canon V, Section 26 of the CCACOP ordains that if the same act or omission constitutes more than one offense, the penalty to be meted out would be that corresponding to the most serious offense, to wit:

> SECTION 26. Penalty for multiple offenses. – If the respondent is found liable for more than one offense arising from separate acts or omissions in a single administrative proceeding, the Court shall impose separate penalties for each offense. Should the aggregate of the imposed penalties exceed five years of suspension or PHP 1 million in fines, the respondent may be meted with the penalty of dismissal from the service, forfeiture of all or part of the benefits as may be determined, and disqualification from reinstatement or appointment to any public office, including in government owned or -controlled corporations. Provided, however, that the forfeiture of benefits shall in no case include accrued leave credits.
>
> If a single act or omission constitutes more than one offense, the respondent shall still be found liable for all such offenses but shall only be meted with the appropriate penalty for the most serious offense.

In Banzuela-Didulo, respondent's unjustified delay in the remittance of court collections, repeated tampering, and irregular use of official receipts, and appropriation of collected cash bonds for personal use were viewed as a single collective act insofar as it concerns Section 21 of the then Rule 140 of the Rules of Court, which is substantially similar to Canon V, Section 26 of the CCACOP, The Court held, viz.:

> A circumspect review of the records reveals that Santizo's administrative liability stems from a series of acts relating to her duties as clerk of court. However, the Court is of the view that it is the totality of these acts that constitute the charges that she is found administratively liable for, and the same could not be reasonably separated from one another. Hence, Santizo's various acts/omissions should be viewed as a single collective act insofar as Section 21 of the Rules is concerned; hence, she should be meted with a singular penalty pursuant to the second paragraph of this provision. In this regard, the Court's annotation insofar as the second paragraph of Section 21 of the Rules is enlightening, to wit:
> The second paragraph recognizes that certain acts or omissions may constitute multiple offenses. In this regard, the respondent must be pronounced liable for all such offenses, but only a singular penalty shall be imposed on

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> him or her. This is in keeping with the notion that one act/omission must only give rise to one penalty.
>
> To illustrate, suppose a respondent's singular act constitutes two (2) distinct offenses, namely; (1) gross misconduct, which is a serious charge; and (2) unauthorized practice of law, which is a less serious charge. In this instance, the Supreme Court shall pronounce his administrative liability for both offenses, but shall only impose the penalty for gross misconduct, as it is the graver offense.[61]

Similarly, while Denso's administrative liability emanates from a series of acts covering different court funds, the totality of the same constituted her charges. Her actions cannot be reasonably viewed to be distinct from each other. Thus, the same shall be viewed as a single collective act insofar as determining the applicable penalty is concerned.

Considering that Denso is liable for three serious offenses and one less serious offense, and in view of her persistent defiance of directives to provide an explanation for her actions, the Court deems it appropriate to impose the ultimate penalty of dismissal from the service with its accessory penalties under Canon V, Section 22(a) of the CCACOP.

Nonetheless, Denso's prior separation from the service bars the imposition of the penalty of dismissal on her. On this point, Canon V, Section 23 of the Code relevantly provides, thus:

> SECTION 23. Penalty in lieu of dismissal on account of supervening resignation, retirement, or other modes of separation [from] service. – If the respondent is found liable for an offense which merits the imposition of the penalty of dismissal from service but the same can no longer be imposed due to the respondent's prior resignation, retirement, or other mode of separation from the service except for death, the respondent may be meted with the following penalties in lieu of dismissal:
>
> (a) Forfeiture of all or part of the benefits as the Supreme Court may determine, and disqualification from reinstatement or appointment to any public office, including in government-owned or -controlled corporations. Provided, however, that the forfeiture of benefits shall in no case include accrued leave credits; and/or
>
> (b) Fine, as applicable under this Canon.

In view of the foregoing considerations, the Court imposes on Denso the following penalties: (1) forfeiture of all benefits, except accrued leave credits, and disqualification from reinstatement or appointment to any public office, including government-owned or -controlled corporations; and (2) a fine of PHP 102,000.00, as there is no modifying circumstance that merits appreciation in this case. Further, Denso shall restitute the shortages in the amount of PHP 1,516,880.72.

ACCORDINGLY, the Court finds respondent Emerose F. Denso, former Clerk of Court II, Municipal Trial Court, Bulan, Sorsogon LIABLE for gross misconduct, serious dishonesty, and gross neglect of duty under the 2025 Code of Conduct and Accountability for Court Officials and Personnel, and violations of Supreme Court rules, directives, and circulars that establish an internal policy, rule of procedure or protocol.

She is meted with the following penalties: (1) FORFEITURE of all benefits except accrued leave credits; (2) DISQUALIFICATION from reinstatement or appointment to any public office, including government-owned or -controlled corporations; and (3) a FINE of PHP 102,000.00 payable with three months from receipt of this Decision.

Emerose F. Denso is ordered to RESTITUTE any remaining shortages within three months from receipt of this Decision.

SO ORDERED.

Gesmundo, C.J., Leonen, SAJ., Caguioa, Hernando, Lazaro-Javier, Inting, Zalameda, Gaerlan, Rosario, Lopez, Dimaampao, Marquez, and Kho, Jr., JJ., concur.
Singh,[*] J., on leave.
Villanueva,[**] J., no part.

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[*] On leave.

[**] No part due to prior action as Court Administrator.

[1] Rollo, p. 35.

[2] Id. at 35-36. Re: Request for Authority to Withhold the Salaries and All Allowances of Ms. Emerose F. Denso, Clerk of Court (COC), Municipal Trial Court (MTC), Bulan, Sorsogon.

[3] Id. at 36.

[4] Id. at 66.

[5] Id. at 6.

[6] Id. at 22.

[7] Id. at 10.

[8] Id. at 18-19.

[9] Id.

[10] Id. at 22.

[11] Id.

[12] Id.

[13] Submission of Monthly Reports of Collections and Deposits.

[14] Guidelines in the Proper Handling and Use of Official Receipts.

[15] Rollo, pp. 22-23.

[16] Id. at 19-20.

[17] Id. at 52.

[18] Id. at 53.

[19] Id.

[20] Id. at 24.

[21] Id. at 6-30. Re: Report on the Financial Audit Conducted in the Municipal Trial Court, Bulan, Sorsogon.

[22] As amended by A.M. No. 21-08-09-SC (2022).

[23] Rollo, p. 28.

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[24] Id. at 3-5.

[25] Id. at 54.

[26] Id at 56.

[27] Id. at 70.

[28] Id. at 66-74. Submitted by Acting Executive Director Eduardo C. Tolentino, and adopted by Acting Chairperson Justice Angelina Sandoval Gutierrez (Ret.) and Third Regular Member Justice Cielito N. Mindaro-Grulla (Ret.) of the Judicial Integrity Board.

[29] 919 Phil. 66 (2022) [Per Curiam, En Banc].

[30] Rollo, p. 70.

[31] Id. at 71.

[32] Id. at 71-72.

[33] Id. at 72-73.

[34] Id. at 74.

[35] As amended by A.M. No. 21-08-09-SC (2022).

[36] Id.

[37] A.M. No. 24-06-17-MTC, May 19, 2025 [Notice, Second Division].

[38] The 2017 Rules on Administrative Cases in the Civil Service provides:

> Rule 20. DROPPING FROM THE ROLLS
>
> Sec. 107. Grounds and Procedure for dropping from the Rolls. Officers and employees who are absent without approved leave or have unsatisfactory or poor performance, or have shown to be physically or mentally unfit to perform their duties may be dropped from the rolls within thirty (30) days from the time a ground therefor arises subject to the following procedures:
>
> - Absence Without Approved Leave
>
> - An official or an employee who is continuously absent without official leave (AWOL) for at least thirty (30) working days may be dropped from the rolls without prior notice which shall take effect immediately.
> He/she shall, however, have the right to appeal his/her separation within (15) days from receipt of the notice of separation which must be sent to his/her last known address.

[39] A.M. No. 24-06-17-MTC, May 19, 2025 [Notice, Second Division].

[40] Rollo, p. 23.

[41] Id. at 24.

[42] Id. at 66.

[43] Id. at 3.

[44] CONST., art. XI, sec 1.

[45] CCACOP, Canon IV, sec. 1.

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[46] OCA v. Isip, 613 Phil. 32, 38-39 (2009) [Per J. Carpio, First Division].

[47] See OCA v. Viesca, 819 Phil. 582, 584 (2015) [Per Curiam, En Banc].

[48] Report on the Judicial Audit Conducted at the MCTC-Sapang Dalaga-Concepcion, Misamis Occidental, 550 Phil. 421, 430 (2007) [Per Curiam, En Banc].

[49] CCACOP, Canon IV, sec. 5.

[50] 2002 Revised Manual for Clerks of Court, Chapter 6, sec. 2.1.2.2 a.3, b.2., c.1., d.2.2., e.1, issued on March 8, 2002; see OCA Circular No. 50-95, on Court Fiduciary Funds.

[51] Banzuela-Didulo v. Santizo, 935 Phil. 496, 511 (2023) [Per J. Kho, Jr., En Banc], citing Commission on Elections v. Mamalinta, 807 Phil. 304, 311-312 (2017) [Per J. Perlas-Bernabe, En Banc].

[52] Banzuela-Didulo v. Santizo, 935 Phil. 496, 510-511 (2023) [Per J. Kho, Jr., En Banc].

[53] Rivera v. Geroche, 919 Phil. 66, 73 (2022) [Per Curiam, En Banc].

[54] 721 Phil. 12 (2013) [Per Curiam, En Banc].

[55] Id. at 29-31.

[56] 935 Phil. 496 (2023) [Per J. Kho, Jr., En Banc].

[57] Id. at 511-512.

[58] OCA v. Esmenda, 941 Phil. 166, 180 (2023) [Per Curiam, En Banc].

[59] CCACOP, Canon V, sec. 20(d).

[60] CCACOP, Canon V, sec. 22.

[61] Banzuela-Didulo v. Santizo, 935 Phil. 496, 514-515 (2023) [Per J. Kho, Jr., En Banc].

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